

Exhibit A

BILLING FOR:

IN RE:

Robert D. Gordon
Legisi Holdings,
LLC

INVOICE NO. 73191-443227

Billing for period April 1, 2009 through April 30, 2009:

For professional time rendered:

- Prepare tax extensions
- Review emails regarding taxes and communicate with attorneys on issues,
open items, information
needed
- Document provided bank records
- Review summary of transactions prepared from bank records; allocate income
and expense items
- Draft estimates for MI Business Tax liability for activity since Receivership established

Professional Time:

STAFF	RATE	HOURS	TOTAL
Weed, Timothy	\$ 375.00	0.3	\$ 112.50
Jonckheere, Jerome	\$ 400.00	1.0	\$ 400.00
Sullivant, Janette	\$ 255.00	8.0	\$ 2,040.00
Pattison, Sean	\$ 150.00	1.0	\$ 150.00
Mool, Steve	\$ 80.00	0.3	\$ 24.00
Total Professional Time		10.6	\$ 2,726.50

Total fees	\$2,726.50
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**Robert D. Gordon, Legisi Holdings,
LLC**

Project Activities & Billing

April 1 to April 30, 2009

Staff	Date	Project Time	Professional Fees	Description
Sullivant, Janette	Apr 10, 2009	0.50	\$ 127.50	Review several emails back & forth from attorney, Tim Weed & Jerry Jonckheere regarding tax filings. Respond to email, PDF and send form to attorney for transcript request.
Sullivant, Janette	Apr 11, 2009	0.30	\$ 76.50	Review and respond to email with Jami Statham regarding TIN's for various entities, how to go about getting them and extensions.
Sullivant, Janette	Apr 13, 2009	0.30	\$ 76.50	Emails and telephone call with Attorney.
Sullivant, Janette	Apr 14, 2009	1.00	\$ 255.00	Preparation of extensions. Update case file.
Jonckheere, Jerome	Apr 15, 2009	0.70	\$ 280.00	Legisi QSF Issues; Initial Data Requests from Tim Weed; Requests on Form SS-4 and prior filed returns; Review e-mail exchanges
Jonckheere, Jerome	Apr 20, 2009	0.30	\$ 120.00	Tax Compliance Discussions with Janette Sullivant, Janette regarding proper cutoff for tax returns
Sullivant, Janette	Apr 21, 2009	1.30	\$ 331.50	Received 13 emails from Attorney Jami Statham with information attached regarding case. Briefly review information received and save for future reference.
Sullivant, Janette	Apr 29, 2009	0.30	\$ 76.50	Forward information received from Jami to Sean for indexing of items received and preparation of spreadsheet on transactions. Emails back and forth with Sean on work to be done.
Sullivant, Janette	Apr 29, 2009	0.30	\$ 76.50	Call with Weed regarding tax id's, data and extensions
Weed, Timothy	Apr 29, 2009	0.30	\$ 112.50	Call with Sullivant to discuss status of tax id's, extensions and data provided to date
Pattison, Sean	Apr 29, 2009	1.00	\$ 150.00	Prepare summary transactions of bank records received from Receivership
Mool, Steve	Apr 30, 2009	0.30	\$ 24.00	MBT Ext prep
Sullivant, Janette	Apr 30, 2009	4.00	\$ 1,020.00	Review summary of transactions prepared by Sean Pattison. Allocate income and expense item totals between 2008 and 2009 activity. Work up estimate of MI Business Tax liability for activity since Receiver took over. Telephone call with Jeff Devries
		10.60	\$ 2,726.50	

Staff	Rate	Hours	Amount
Weed, Timothy	\$ 375.00	0.3	\$ 112.50
Jonckheere, Jerome	\$ 400.00	1.0	400.00
Sullivant, Janette	\$ 255.00	8.0	2,040.00
Pattison, Sean	\$ 150.00	1.0	150.00
Mooi, Steve	\$ 80.00	0.3	24.00
		10.6	<u>\$ 2,726.50</u>

<u>Total fees</u>	<u>\$ 2,726.50</u>
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